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me also and write and say, well, this attorn...or this court allowed me the depreciation deduction, this one; and another fellow calls and says this judge didn't allow it and so on. There apparently is no uniformity in it. It's like saying, well, I brought the bill forward and all of a sudden the courts say, okay, yes, we have a problem, we're going to address it; don't pass the bill, let's leave us alone, we'll take care of it. Well, that...that's the problem, they weren't taking care of it, and that's what prompted the bill. And, back to the original argument, this thing was put together on the basis of the fact that this is a legitimate deduction. When you go out and buy something, you have to pay for it. Whether you pay for it at the time of the sale or the purchase or whether you spread it out, whatever, you still have to pay for it. And it is a legitimate expense to doing business, so it goes back to that. And I also need to reiterate that I'm not against child support. My goodness, these children have to be supported, but we have to do it reasonably. And, as Senator Dierks pointed out, I have a person in my district that's going through bankruptcy because of this. He just flat...it did him in. He was a person who had been on a salary, went to...and started farming and, obviously, had to buy some equipment, had a large amount of depreciation. He had to pay for it. The judge added the depreciation back into his income level and it broke him, and it's a person in western Nebraska. But...and that's a radical solution to a problem there, this case of bankruptcy, but it does happen, so...and I also would support Senator Crosby's bill, as I did. I voted for (LB) 407 last week. That needs to be added into the whole picture. But it seems like we can't get the courts to move until somebody threatens their authority here, and this bill does. It says you shall do this. So I keep harping on the fairness issue. It goes back to the fact that when you buy capital items, you have to pay for them and it is an expense to your business income. So, with that, I'd urge support of 612.

SENATOR SCHIMEK: Thank you, Senator Baker. Senator Vrtiska, you're the next speaker.

SENATOR VRTISKA: Thank you, Madam President, members of the body. I, listening to the debate and certainly have had the same type of input that I'm sure that many other senators have had over this past couple a years, and it's interesting because